Nova Scotia

NOVA SCOTIA LEGISLATIVE
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ANNUAL REPORT

for the fiscal year
ending March 31, 1989

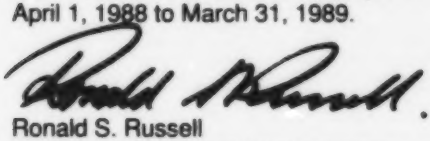
Liquor License Board

90-04901/

To His Honour
The Honourable Lloyd Crouse
Lieutenant-Governor of Nova Scotia

May It Please Your Honour:

I have the honour to submit herewith the Annual Report and Financial Statements of the Nova Scotia Liquor License Board for the period from April 1, 1988 to March 31, 1989.



Ronald S. Russell
Minister in Charge of Administration
Liquor Control Act

To the Honourable Ronald S. Russell
Minister in Charge of Administration
Liquor Control Act
Province of Nova Scotia
Halifax, Nova Scotia

Sir:

I have the honour to submit on behalf of the Nova Scotia Liquor License Board the Annual Report and the Financial Statements for the period covering April 1, 1988 to March 31, 1989.

C. William Singer
Chairman and
Chief Executive Officer

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INTRODUCTION

The Nova Scotia Liquor License Board is appointed by the Governor in Council and consists of three persons, one of whom is designated as the Chairman. The Chairman is also the Chief Executive Officer of the Board. The Board has the mandate to license premises for the sale of liquor on the premises, hold public hearings in accordance with the Act and Regulations, monitor the sale of liquor in licensed premises through inspections, and discipline licensees in accordance with the Act and Regulations.

During the fiscal year April 1, 1988 to March 31, 1989 the Nova Scotia Liquor License Board was composed of a Chairman and two board members.

Chairman & Chief Executive Officer—C. William Singer
Board Member—C.D. Ritchie
Board Member—G.H. MacNeil

LICENSE APPLICATIONS, PUBLIC HEARINGS, OTHER MATTERS

During the fiscal year April 1, 1988 to March 31, 1989 the following number of license applications were heard by the Board:

Category	Granted	Denied	Issued	Reserved
Eating establishment	59[1]	0	64[2]	0
Lounge	8	0	9[2]	0
Beverage room	7	2	7	0
Club	7	0	9[2]	0
Cabaret	0	0	0	0
Special premises	10	0	9	0
Catering	8	0	8	0
Military	0	0	0	0
Relocations requiring public hearing	0	0	0	1
TOTAL	99	2	106[2]	1

1. Of the 59 Eating Establishment Liquor Licenses granted, 7 were heard at public hearings.
2. The number of licenses issued includes licenses granted in the previous fiscal year but not issued until the fiscal year 1988–89.

The Board met on 59 days during the fiscal year April 1, 1988 to March 31, 1989, and held 33 public hearings. These public hearings were held at the following locations pursuant to the provisions of the Liquor Control Act.

Antigonish	Aylesford	Baddeck
Boylston	Coldbrook	Dartmouth
Dean	Great Village	Hunts Point
Lunenburg	Mahone Bay	New Waterford
North Sydney	Port Royal	Pugwash
Springhill	Sydney	Tangier
Truro		

The Board also heard 233 other matters at non-public hearings. The matters included Eating Establishment Liquor License applications that did not require public hearing, upgradings, designations of licensing areas, rendering decisions that had been previously reserved, disciplinary hearings, transfer hearings, etc.

ESTIMATED CONSTRUCTION VALUE OF LICENSED PREMISES

The estimated construction value of new licensed premises obtained from the submissions of applicants during the fiscal year April 1, 1988 to March 31, 1989 is $17,594,062.00[1].

1. This figure does not include hotels or motels.

INSPECTION SERVICES AND DISCIPLINARY HEARINGS

During the fiscal year April 1, 1988 to March 31, 1989 the Inspection Services Department made 27,317 routine inspections on licensed establishments. Also, 10 formal letters of warning were written by the Director of Inspection Services.

During the same fiscal period, the Board met 12 times to hear disciplinary matters. The action taken by the Board included official warnings, suspension of entertainment privileges, ongoing conditions on the operation of the premises, and suspension of licensing privileges.

SPECIAL OCCASION LICENSES AND BEER GARDEN LICENSES

During the fiscal year April 1, 1988 to March 31, 1989 the Board issued the following number of Special Occasion Licenses and Beer Garden Licenses.

Special Occasion Licenses		Beer Garden Licenses
Class I	1,158	78
Class II	5,110	
Class III	2,932	
TOTAL	9,200	78

LICENSEE PURCHASES

The total amount of liquor purchased by licensees during the fiscal year is reported by the Nova Scotia Liquor Commission in its annual report.

AUDITOR'S REPORT

To the Honourable Ronald S. Russell
Minister in Charge of Administration
Liquor Control Act
Province of Nova Scotia
Halifax, Nova Scotia

We have examined the balance sheet of The Nova Scotia Liquor License Board as at March 31, 1989 and the statement of income for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Board as at March 31, 1989 and the results of its operations for the year then ended in accordance with generally accepted accounting principles as modified by the accounting policy note to the financial statements, applied on a basis consistent with that of the preceding year.

Thorne Ernst & Whinney

July 24, 1989
Thorne Ernst & Whinney
Chartered Accountants

THE NOVA SCOTIA LIQUOR LICENSE BOARD

BALANCE SHEET

	March 31 1989	1988
ASSETS		
CURRENT ASSETS		
Cash	$ 3,297	$ 11,856
Accounts receivable	87,610	62,737
Due from Nova Scotia Liquor Commission	23,222	26,482
Prepaid expenses	4,796	8,869
	$ 118,925	$ 109,944
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	$ 17,210	$ 93,640
Due to Nova Scotia Liquor Commission	417	17,659
	17,627	111,299
DUE TO (FROM) MINISTER OF FINANCE		
Balance at beginning of year	(1,355)	360,495
Current year		
Net income	4,550,728	4,298,240
Remittances	(4,448,075)	(4,660,090)
Balance at end of year	101,298	(1,355)
	$ 118,925	$ 109,944

Approved:

Chairman of the Board and
Chief Executive Officer

THE NOVA SCOTIA LIQUOR LICENSE BOARD

STATEMENT OF INCOME

	Year Ended March 31	
	1989	1988
Revenue		
License revenue charge	$6,326,556	$6,026,589
License sales	378,472	373,668
License application fees	31,650	35,250
License transfer fees	9,900	9,800
Interest	7,903	15,757
Miscellaneous revenue	2,513	2,564
	6,756,994	6,463,628
Administrative expenses	2,206,266	2,165,388
NET INCOME	$4,550,728	$4,298,240

THE NOVA SCOTIA LIQUOR LICENSE BOARD
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 1989

General

The Nova Scotia Liquor License Board is regulated by the Liquor Control Act of Nova Scotia. The Board's revenue is derived from the sale of licenses throughout Nova Scotia.

Accounting Policy

These financial statements have been prepared in accordance with generally accepted accounting principles except that purchases of furniture, equipment and leasehold improvements are expensed in the year of acquisition.

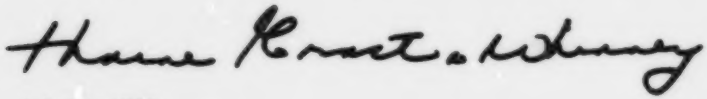
Comparative Figures

Certain 1988 comparative figures have been reclassified to conform with financial statement presentation adopted in 1989.

AUDITORS' REPORT ON OTHER FINANCIAL INFORMATION

Nova Scotia Liquor License Board
Dartmouth, Nova Scotia

The audited financial statements of the Board and our report thereon are presented in the preceding section of this report. The following information is presented for purposes of additional analysis and is not required for a fair presentation of the financial position, results of operations, or changes in financial position of the Board. Such information has been subjected to auditing procedures applied in our examination of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.



July 24, 1989
Thorne Ernst & Whinney
Chartered Accountants

THE NOVA SCOTIA LIQUOR LICENSE BOARD

SCHEDULE OF ADMINISTRATIVE EXPENSES

	Year Ended March 31	
	1989	1988
Salaries	$1,331,506	$1,284,576
Employee benefits	235,122	274,221
Travel	206,475	183,195
Administration (Nova Scotia Liquor Commission)	94,892	90,395
Plebiscites	32,795	37,065
Rent	78,012	64,396
Stationery and supplies	27,404	27,818
Telephone	40,261	34,274
Public hearings	36,351	36,353
Postage	16,621	15,947
Civic taxes	5,395	4,729
Insurance	805	805
Professional fees	26,805	31,437
Furniture and equipment	34,897	50,379
Labelling equipment and supplies	9,294	5,851
Leasehold improvements	—	1,804
Service charges	8,575	9,259
Staff training	4,362	2,324
Cleaning and maintenance	1,479	—
Miscellaneous	15,215	10,560
	$2,206,266	$2,165,388